

Dispatches
CONFIDENTIAL

MEMORANDUM FOR: Chief, Technical Accounting Staff

18 July 1957

FROM : Deputy Chief, Finance Division

SUBJECT : Costing of Property Procurement and Issues

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1. After reviewing the [redacted], dated 1 July 1957, with specific attention being given to paragraph 6, it is apparent that the main objective of the directive is to earmark a sufficient amount of each Base's allotment to cover the cost of property issues from stock, which items were not charged to the receiving project (or allotment) at time of acquisition.

2. The tone of the directive would indicate that such issues are in the minority and that such transactions are to be recorded in "memorandum account" for purposes of establishing a quarterly allotment adjustment (withdrawal from the Base by the Station) as a means of accomplishing the "earmarking" referred to in paragraph 1 above.

3. Inasmuch as such recordings are to be made for memorandum purposes, as a result of periodic analysis of the monthly Property Issues Report and in effect constitutes a schedule of issues by allotment account number, which items are not true obligations subject to recording in the allotment record of the base, there appears to be little or no justification for reporting such items as obligations on Schedule E, thus requiring subsequent adjustment at both the field level and at headquarters.

4. Accordingly it is suggested that Alternative B of paragraph 2 of Dispatch No. [redacted] be eliminated and that the Station be advised to adopt the procedure set forth in Alternative A. It appears that the overall question involves a basic policy decision which could affect DB/P as a whole. It is assumed that this has been recognized and that the subject has been discussed with appropriate officers.

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